

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-3 (Canceled).

Claim 4 (Original): A semiconductor element comprising:

a semiconductor substrate of a first conductivity type having a first major surface and a second major surface opposing the first major surface;

a drift layer of the first conductivity type formed on the first major surface of said semiconductor substrate;

a well layer of a second conductivity type selectively formed in a surface of said drift layer;

a first trench formed to reach at least an inside of said drift layer through said well layer;

a buried electrode formed in said first trench through a first insulating film;

a source layer of the first conductivity type selectively formed in a surface of said well layer between said first trenches;

a second trench formed to reach an inside of said drift layer from a surface of said source layer through said well layer;

a control electrode formed in said second trench through a second insulating film;

a first main electrode formed on the second major surface of said semiconductor substrate; and

a second main electrode connected to said source layer and said well layer.

Claims 5-7 (Canceled).

Claim 8 (Original): An element according to Claim 4, wherein said first insulating film has a thickness larger than a value obtained by multiplying a static breakdown voltage of said element by 20Å.

Claims 9-11 (Canceled).

Claim 12 (Original): An element according to Claim 4, wherein the first insulating film is thicker than the second insulating film.

Claims 13-15 (Canceled).

Claim 16 (Original): An element according to Claim 4, wherein an impurity concentration of said drift layer gradually increases toward said semiconductor substrate.

Claims 17-19 (Canceled).

Claim 20 (Original): An element according to Claim 4, wherein an impurity concentration of said drift layer is high near side walls of said first and second trenches.

Claims 21-23 (Canceled).

Claim 24 (Original): An element according to Claim 4, wherein each of said first and second trenches takes the form of a stripe.

Claims 25-27 (Canceled).

Claim 28 (Original): An element according to Claim 4, wherein each of said first and second trenches has one of circular, rectangular, and hexagonal shapes.

Claims 29-31 (Canceled).

Claim 32 (Original): An element according to Claim 4, wherein said buried electrode is electrically connected to said first or second main electrode.

Claims 33 – 35 (Canceled).

Claim 36 (Original): An element according to Claim 4, wherein said buried electrode is formed by burying a semi-insulating film in said trench through the first insulating film.

Claims 37 – 38 (Canceled).

Claim 39 (Original): An element according to Claim 4, wherein said second trench is formed to be shallower than said first trench.

Claim 40 (Original): An element according to Claim 4, wherein said second trench is formed to cross said first trench, and said source layer is formed in contact with said second trench.

Claim 41 (Original): An element according to Claim 4, wherein said second trench is formed along said first trench, and said source layer is formed in contact with said second trench.

Claims 42-44 (Canceled).

Claim 45 (Original): An element according to Claim 4, wherein said buried electrode is set in a floating state.

Claims 46-47 (Canceled).